

REMARKS

Claims 1, 3-29, and 40-49 are pending. Reconsideration and further examination are respectfully requested.

Response to Rejection Under 35 U.S.C. § 103(a)

In the third section of the Office action, the Examiner rejects claims 1, 3-29, and 40-49 under 35 U.S.C. § 103(a) as being unpatentable over Price (US 2002/0120539 A1) in view of Hodges (US 2002/0116290 A1) and further in view of TurboTax (Quicken Financial Solutions TurboTax, User's Guide for TurboTax and TurboTax Deluxe (Tax Year 1997)). This rejection is respectfully traversed.

With respect to claim 1, the references fail to establish a prima facie case of obviousness. MPEP § 2142 states: "To establish a prima facie case of obviousness, three basic criteria must be met. First, there must be some suggestion or motivation, either in the references themselves or in the knowledge generally available to one of ordinary skill in the art, to modify the reference or to combine reference teachings. Second, there must be a reasonable expectation of success. Finally, the prior art reference (or references when combined) must teach or suggest all the claim limitations. The teaching or suggestion to make the claimed combination and the reasonable expectation of success must both be found in the prior art, and not based on applicant's disclosure. *In re Vaeck*, 947 F.2d 488, 20 USPQ2d 1438 (Fed. Cir. 1991)."

From the facts derived from the references, the suggested combination does not teach or suggest what the Examiner claims. Price discloses methods and systems for

selectively distributing charitable donations at the point of sale (page 2, paragraph [0021]). In Price, a donor's specifications for how to distribute a donation are communicated to the retail level. A customer presents goods or services for payment, and if the customer is qualified to receive any charitable donation for the particular goods or services, purchase credits are applied at the point of sale. Thus, the charitable donations are given in the form of purchase credits (pages 2-3, paragraphs [0021]-[0022]). The transaction data is recorded and compiled (page 4, paragraphs [0035]-[0036]).

The Examiner correctly recognizes on page 2 of the Office Action that Price does not disclose storing in memory data indicative of one or more non-cash donatable items and a tax-deductible valuation associated with each said non-cash donatable item for a current tax year and at least one previous tax year.

To remedy the deficiency of Price, the Examiner relies on Hodges. Hodges discusses systems and methods for facilitating the donation of IP assets from one or more potential or actual donors to one or more potential donees (page 1, paragraph [0006]). However, Hodges fails to disclose the feature missing from Price as well. Hodges mentions "conducting a valuation of the IP asset(s)" but simply does not disclose storing at least two valuations for each non-cash donatable item (e.g., one valuation for a current tax year and one for a previous tax year) (page 1, paragraph [0007]), contrary to the Examiner's contention. In fact, the word "year" only appears one time throughout the Hodges publication in a completely unrelated context: "In

recent years, various companies have established websites for facilitating the potential licensing of IP assets.” As such, Hodges fails to disclose what the Examiner contends it discloses.

The addition of TurboTax does not cure the deficiency of Hodges, as TurboTax deals with importing data from a number of financial software applications into tax preparation software (page 12), and does not disclose the feature missing from Hodges and Price. Therefore, the rejection of claim 1 is unsupported by the references and should be withdrawn. Claim 25 contains similar limitations and is thus patentable over Price, Hodges and TurboTax.

Applicants note that the Examiner did not demonstrate the presence of a motivation to combine the references or a reasonable expectation of success in the references. MPEP § 2143 states: “The teaching or suggestion to make the claimed combination and the reasonable expectation of success must both be found in the prior art, not in applicant's disclosure. *In re Vaeck*, 947 F.2d 488, 20 USPQ2d 1438 (Fed. Cir. 1991).” The Examiner’s unsupported statements that the combination of Hodges and Price “would facilitate the donations of IP assets (non-cash donation) form potential donors to potential donees” and the combination of TurboTax and Hodges “would make tracking tax records easier” does not provide the required showing of the “teaching or suggestion” and “the reasonable expectation of success” that “must both be found in the prior art” as set forth in MPEP § 2143.

The grounds for rejection set forth by the Examiner in the second paragraph of the third section supposedly address claims 1, 8-22, 24-29, 40-44, 48, and 49. However, the grounds for rejection are directed at only the limitations of claim 1. There is no specific discussion of any of the features of the other rejected claims. MPEP § 707.07 states: “A plurality of claims should never be grouped together in a common rejection, unless that rejection is equally applicable to all claims in the group.” Due to the many distinct features of these claims, the omnibus rejection is improper. The Examiner is respectfully requested to withdraw the rejection of claims 8-22, 24-29, 40-44, 48, and 49.

The grounds for rejection set forth by the Examiner in the fourth paragraph of the third section supposedly address claims 3-7, 23, 45, and 47. However, the grounds for rejection are directed at only the limitations of claim 3 and one limitation of claim 5. There is no specific discussion of any of the features of the other rejected claims. MPEP § 707.07 states: “A plurality of claims should never be grouped together in a common rejection, unless that rejection is equally applicable to all claims in the group.” Due to the many distinct features of these claims, the omnibus rejection is improper. The Examiner is respectfully requested to withdraw the rejection of claims 4-7, 23, 45, and 47.

Claims 3-9, 11-18, 20-24, 26-40, 43-48 are dependent claims that incorporate all of the limitations of at least one claim discussed above, and that further recite additional features and limitations.

Accordingly, for at least the reasons given above, Applicants respectfully submit that the rejections of claims 1, 3-29, and 40-49 based on the combination of Price, Hodges and TurboTax are unsupported by those references and should be withdrawn.

Based on the above remarks, consideration of this application and the early allowance of all claims herein are requested.

Should the Examiner wish to discuss the above remarks, or if the Examiner believes that for any reason direct contact with Applicants' representative would help to advance the prosecution of this case to finality, the Examiner is invited to telephone the undersigned at the number given below.

Respectfully submitted,
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